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February 17, 2005

Cathy Cimbalo, Director
Department of Children's Services
150 South Lena Road
San Bernardino, CA 92415-0515

**SUBJECT: CASH CONTROLS AUDIT OF VICTORVILLE DEPARTMENT OF
CHILDREN SERVICES – HUMAN SERVICES**

Introductory Remarks

In compliance with Article V, Section 6 of the San Bernardino County Charter, the Board of Supervisor's Policy Statement on Internal Operational Auditing, Chapter 3 of the Internal Controls and Cash Standards Practice Manual, we have completed a surprise audit of Cash Controls at Victorville Department of Children Services on September 29, 2005. Our audit included, but was not limited to, cash counts and observations of control activity performance.

Scope of Audit

We conducted our audit according to the "Standards for Professional Practice of Internal Auditing" published by the Institute of Internal Auditors and the provisions of the San Bernardino County Internal Controls and Cash Standard Practice Manual.

During the audit we verified controls were present and that the cash funds were used for their authorized purpose. Victorville Department of Children Services has 3 petty cash funds.

Conclusion

In our opinion, internal controls over petty cash accounts were adequate as of September 29, 2005.

AudRpt/Cathy Cimbalo
Department of Children's Services
February 17, 2005
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We would like to express our appreciation to your staff for their support and cooperation during the audit of cash controls.

Respectfully submitted:

Larry Walker

Auditor/~~Controller-Recorder~~

By

Asdghik Kiwanian
Internal Auditor II
Internal Audits Section

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